

100,000 sesterces or 1000 aurei. The unit might made up of all sorts of land—arable, pasture, or *foi*—the value of each being estimated on a *regi* scale. Thus five acres of vineyard constituted a *i* and were held to be equivalent to twenty acres of best arable land, forty acres of second-class land, *i* sixty of third-class. Nothing escaped: even the rou est woodland or moorland was assessed at the rate four hundred and fifty acres to the unit. The *I* peror and his finance ministers estimated every y how much was required for the current expenses the Empire. When the amount was fixed, they s word throughout the provinces, and the vari< municipal *curiae*, or town senates, knew what tl: share would be, for each town and district was sessed at so many thousand units, and each curia senate was responsible for the money being rais. The curia was composed of a number of the rich landowners, who had to collect the tax from the selves and their neighbours as best they could. therefore, *any possessor* became bankrupt, the oth had to make up the shortage between them. Th< who were solvent had to pay for the insolvent. , loopholes of evasion were carefully closed. Lai owners were not permitted to quit their tlisti without special leave from the governor; they cot not join the army or enter the civil service. Wli it was found that large numbers were beconii ordained in the Christian Church to escape th obligations, an edict was issued forbidding it. Or a decurion always a decurion. ^the provincial country landowner and the sm